United Nations ST/AI/1999/7

Secretariat

25 August 1999

Administrative instruction

Consultants and individual contractors*

The Under-Secretary-General for Management, pursuant to section 4.2 of Secretary-General's Bulletin ST/SGB/1997/1, and for the purpose of implementing General Assembly resolution 53/221 of 7 April 1999, hereby promulgates the following:

I. General provisions

Section 1

Definitions

The following definitions shall apply for purposes of the present instruction:

(a) A consultant is an individual who is a recognized authority or specialist in a specific field, engaged by the United Nations under temporary contract in an advisory or consultative capacity to the Secretariat. A consultant must have special skills or knowledge not normally possessed by the regular staff of the Organization and for which there is no continuing need in the Secretariat. The functions of a consultant are results-oriented and normally involve analysing problems, directing seminars or training courses, preparing documents for conferences and meetings or writing reports on the matters within their area of expertise on which their advice or assistance is sought;

(b) An individual contractor is an individual engaged by the Organization from time to time under temporary contract to provide expertise, skills or knowledge for the performance of a specific task or piece of work against payment of an all-inclusive fee. An individual contractor need not work on United Nations premises. The work assignment may involve full-time or part-time functions similar to those of staff members, such as provision of translation, editing, language training, public information, secretarial/clerical and part-time maintenance services, or other functions that could be performed by staff members.

II. Consultants

Section 2

General principles

Consultants may be hired only when the following conditions are met:

(a) The assignment is of a temporary nature and the tasks capable of being performed within a limited and specified period of time;

(b) The need for the required services cannot be met from within the staff resources of the Secretariat for lack of specialized knowledge and/or expertise. In areas where consultants are frequently hired for a period of more than one year, the head of department or office should submit proposals, where necessary, for the establishment of posts to be filled by staff members;

(c) The consultant is selected from among highly qualified candidates in their specific field of expertise, on the basis of a reasoned and documented process;

(d) The services to be performed clearly relate to activities in the work programme of the department or office concerned and/or to a specific legislative or programming decision;

* *Personnel Manual* index No. 4175

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(e) The services to be performed do not duplicate work or activities already done, being done or about to be done by other individuals, departments or offices of the Secretariat;

(f) Consultants shall not perform functions of staff members of the Organization or have any representative or supervisory responsibility;

(g) Consultants shall be selected as the most competent person for the work from as wide a number of nationalities as possible, from a roster of qualified male and female candidates. They shall normally not receive any training at the expense of the Organization.

Section 3

Terms of reference

3.1 Heads of departments and offices shall ensure that detailed terms of reference describing the work to be performed are prepared well in advance of the engagement of the consultant, and submitted in a timely manner to the executive or administrative office for processing.

3.2 The proposed work assignment of a consultant shall cover all the functions to be performed, and may not include functions which have been assigned to staff members in the recent past or are intended to be so assigned in the near future. Requests to hire a consultant may not be processed, nor a contract of engagement issued, unless the head of the department or office certifies that this condition has been met.

3.3 The terms of reference shall form part of the contract. They shall be clear and specific and include:

(a) Objectives and targets;

(b) Tangible and measurable outputs of the work assignment;

(c) Realistic delivery dates and details as to how the work must be delivered (e.g. electronic submission, hard copy, what computer program should be used, etc.);

(d) Performance indicators for evaluation of results (e.g. timeliness, value of the services rendered in relation to their cost).

Section 4

Selection process

Greater competitiveness of the selection process

4.1 Departments and offices shall use the central roster of candidates being developed by the Office of Human Resources Management as soon as it is operational. Effective immediately, departments and offices shall provide to the Office of Human Resources Management all available and up-to-date data on the skills of candidates, prior and current engagements, type of work performed, fees and evaluation of past work.

4.2 Departments and offices shall consider several qualified candidates for each assignment. On an exceptional basis, and only in case of *force majeure*, a consultant may be engaged even though he or she was the only candidate considered, provided a reasoned and documented justification for such exception is recorded prior to the selection.

Geographical and gender balance

4.3 Every effort shall be made to select consultants from the widest possible geographical base. Travel costs may be considered but may not distort the geographical balance in the awarding of contracts.

4.4 Due regard shall be paid in the selection process to the need to achieve gender balance, without prejudice to the requirement of a wide geographical distribution.

Use of former staff

4.5 Former staff members of the United Nations or of another organization of the common system who have separated from service at or after the age of 55 may be engaged as consultants provided they meet the conditions set out in administrative instruction ST/AI/1999/5.

Verification of credentials, qualifications and experience

4.6 Prior to the issuance of a contract, the processing office shall verify the academic and professional credentials of the candidate recommended for selection. For that purpose, the requesting official shall submit contract proposals sufficiently in advance of starting dates to allow for completion of the verification requirements.

Medical clearance

4.7 Before commencing work, a consultant who is expected to work in any office of the Organization shall be required to submit a statement of good health and to take full responsibility for the accuracy of that statement, including confirmation that he or she has been informed regarding inoculations required for the country or countries to which travel is authorized.

Section 5

Contractual terms and conditions

Type of contract

5.1 Consultants shall be engaged under "consultant contracts" entered into by the Organization directly with each of the individuals concerned. The terms and conditions of the new contract are contained in annex A to the present instruction. Special service agreements previously used for that purpose shall be discontinued.

Duration of contract

5.2 Consultants shall be required to perform specific, results-oriented functions within a prescribed time-frame consistent with the work plan of the department or office concerned. Duration of the contract shall be directly linked to the terms of reference and work assignment of the consultant, as set out in the contract.

5.3 In order to limit the repeated use of the same consultant(s), either to perform different tasks within the work plan or a series of tasks within the same project, no consultant shall provide services for more than 24 months in a 36-month period.

Legal status

5.4 Consultants shall serve in a personal capacity and not as representatives of a government or of any other authority external to the United Nations. They are neither "staff members" under the Staff Regulations of the United Nations nor "officials" for the purposes of the Convention on the Privileges and Immunities of the United Nations of 13 February 1946 (Convention). They may, however, be given the status of "experts on mission" within the meaning of article VI, section 22 of the Convention. If they are required to travel on behalf of the United Nations, they may be given a United Nations certificate in accordance with article VII, section 26, of the Convention.

Standards of conduct

5.5 Consultants shall respect the impartiality and independence of the United Nations Secretariat and shall neither seek nor accept instructions regarding the services performed under the consultant contract from any Government or other authority external to the Organization. During the period of their service for the United Nations, consultants shall refrain from any conduct that would adversely reflect on the United Nations and shall not engage in any activity that is incompatible with the aims and objectives of the Organization.

5.6 Consultants shall exercise the utmost discretion in all matters relating to the performance of their functions. Unless otherwise authorized by the appropriate official in the office concerned, consultants may not communicate at any time to the media, or to any institution, person, Government or other external authority, any information that has not been made public and which has become known to them by reason of their association with the United Nations. Consultants may not use such information without the written authorization of the Organization.

Remuneration

5.7 The level of remuneration payable to a consultant shall be determined on the basis of the following elements:

(a) The level of gross salary, that is, excluding post adjustment, for staff in the Professional and higher categories;

(b) Levels of expertise and professional capacity, linked to grades in the salary scale;

(c) Special circumstances, including hardship involved in the performance of the work assignment.

The Office of Human Resources Management shall provide detailed formula and policy guidelines for the determination of the appropriate level of remuneration.

5.8 The remuneration to be paid shall be the minimum amount necessary to obtain the services required by the Organization. Amounts paid in connection with travel undertaken by the consultant in accordance with section 5.17 below shall not be taken into account for remuneration purposes.

5.9 A supplementary amount may be authorized by the Office of Human Resources Management when that is necessary to obtain the expertise required and the market rates for highly specialized and technical services exceed the remuneration levels determined on the basis of section 5.7 above. A fully documented justification shall be submitted at the same time as any request for such authorization.

5.10 Consultants may be paid at a daily, weekly or monthly rate, or on a lump-sum basis, which represents the total value of the services to the Organization. The currency of payment shall be specified in the contract.

5.11 Payment of fees established on a lump-sum basis shall normally take place upon certification by the authorized official of satisfactory completion of the work. If the contract provides for instalments on completion of clearly identified phases of the work to be performed, payment shall be made upon certification by the authorized official that

each phase has been successfully completed. No payment shall be made if the consultant fails to complete the service specified in the contract to the satisfaction of the United Nations. If the service is carried out partially, a determination shall be made as to what amount, if any, is to be paid, based on that part of the work completed.

5.12 The total remuneration payable to a consultant by the United Nations shall be specified in the contract in terms of gross amounts. Payment of any taxes shall be the sole responsibility of the consultant, who shall not be entitled to reimbursement by the United Nations of any taxes he or she may be required to pay or to any other benefits, payments or subsidies, except as expressly stated in the contract. The United Nations shall not provide any medical or life insurance for the consultant.

Performance evaluation

5.13 The performance of all consultants shall be evaluated on form P.106/A, and a summary rating shall be recorded in the central roster maintained by the Office of Human Resources Management as a reference for consideration of future consultant contracts. No single task and consultant contract should exceed a period of six months without a formal evaluation of the work performed.

5.14 The evaluation shall measure the quality of the work performed and take into account the goals established in the terms of reference, as well as compliance with contracted delivery dates. A targeted and detailed response with respect to the quality of performance and the results will be required from the evaluating officer. If goals have not been met satisfactorily, no further contracts will be granted to the consultant.

5.15 The Office of Human Resources Management shall have the authority to take a final decision on whether further contracts should be awarded in the case of an unsatisfactory performance evaluation by a programme manager.

Termination of contract

5.16 Unsatisfactory performance or failure to conform to the standards of conduct set out above shall lead to termination of service for cause, at the initiative of the United Nations.

Travel

5.17 When the department or office concerned determines that travel is necessary in order for a consultant to perform his or her assignments, travel shall be authorized on the basis of United Nations standards. Consultants authorized to travel shall receive an amount equivalent to the daily subsistence allowance that would be paid to staff members undertaking similar travel for official purposes.

III. Individual contractors

Section 6

General principles

6.1 The provisions contained in section 2 above shall apply in the case of individual contractors, as defined in section 1 (b), except as indicated below.

6.2 Individual contractors may perform functions similar to those of staff members, except that they may not discharge representative or supervisory functions. Section 2 (f) above shall not apply.

Section 7

Terms of reference

The provisions contained in section 3 above shall apply in the case of individual contractors, except for section 3.2.

Section 8

Selection process and contractual terms and conditions

8.1 The provisions contained in sections 4 and 5 above shall apply in the case of individual contractors, except as indicated below.

8.2 An individual contractor shall be engaged under a "contract for individual contractor" entered into by the Organization directly with the individual. Special service agreements previously used for that purpose shall be discontinued. The terms and conditions of the new contract are contained in annex B to the present instruction. Section 5.1 above shall not apply.

8.3 The services of an individual contractor shall be limited to six or, in special circumstances, nine work-months in any period of twelve consecutive months, except for individual contractors engaged to perform language functions on a unit-cost basis. Section 5.3 above shall not apply.

8.4 In addition to the provisions of sections 5.7 to 5.12 above, the following shall apply:

(a) Fees of individual contractors may be linked to the salary scales for locally recruited United Nations staff at each duty station, as appropriate;

(b) An individual contractor engaged to perform language functions may be paid in accordance with an agreed rate based on unit costs applicable to such work.

IV. Responsibility of offices concerned

Section 9

Implementation of the present instruction

9.1 Heads of departments and offices where the services of a consultant or individual contractor are required shall be responsible for:

(a) Ensuring that the services to be rendered fulfil the conditions of the definition for either a consultant or an individual contractor set out in section 1 above;

(b) Deciding, or ensuring that decisions on selection and all other matters of substance are taken in accordance with the provisions of the present instruction. However, extension of the services of a consultant or individual contractor beyond the limits set out in sections 5.3 and 8.3, respectively, shall require prior approval by the Office of Human Resources Management.

9.2 Executive offices or administrative offices at offices away from Headquarters shall be responsible for preparing and processing the contracts in accordance with the Financial Rules and Regulations of the United Nations and the provisions of the present instruction.

9.3 The Office of Human Resources Management shall provide policy guidance, monitor compliance by departments and offices with all the terms, conditions and requirements of the present instruction, and prepare the reports requested by the General Assembly on the hiring and use of consultants and individual contractors, which shall include information on nationality, gender, fees, duration of contract, brief terms of reference and performance rating.

Section 10

Final provisions

10.1 The present instruction shall enter into force on 1 September 1999.

10.2 The provisions of the present instruction shall prevail upon any inconsistent provision contained in administrative instructions ST/AI/295 and Amend.1 on temporary staff and individual contractors, and ST/AI/296 and Amend.1 on consultants and participants in advisory meetings, pending revision of those two instructions.

(*Signed*) Joseph E. **Connor**
Under-Secretary-General for Management

Annex A

UNITED NATIONS

CONSULTANT CONTRACT

CONTRACT NO.:	Status:	Amendment No.	Department:
BAC:		Index No.:	Nationality:

Contract entered into between the **United Nations** and Name (hereinafter referred to as the **Consultant**)

Address: Tel. No.:

1. TERMS OF REFERENCE OR WORK ASSIGNMENT (See Section 3 of ST/AI/1999/7)

Travel Details:
(if authorized)

2. DURATION OF CONTRACT: within the period indicated below.

This contract shall commence on , and shall expire on the satisfactory completion of the services described above, but not later than , unless sooner terminated under the terms of this contract. This contract is subject to the conditions on the second page.

3. CONSIDERATION – As full consideration for the services performed by the Consultant under the terms of this contract, the United Nations shall pay the Consultant upon certification that the services have been satisfactorily performed.

- A fee of ☐ Daily ☐ Weekly ☐ Monthly ☐ Lump sum Currency: Total Fee:
- Where two currencies are involved, the rate of exchange shall be the official rate applied by the United Nations on the day the United Nations instructs its bankers to effect the payment(s);
- The fee is payable on satisfactory completion of contract. For payment in instalments, certification of satisfactory performance at each phase is required.

PHASE	AMOUNT

I acknowledge that I have read and accept the conditions on the following page. DATE:

Consultant:

SIGNATURE:

AUTHORIZING OFFICER: DATE:
On behalf of the United Nations:
(Name and Title)

SIGNATURE:

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Distribution: - Consultant -Executive Office -OHRM -Requesting Department -Accounts

CONDITIONS OF SERVICE - CONSULTANTS

1. LEGAL STATUS

Individuals engaged under a consultant contract serve in a personal capacity and not as representatives of a Government or of any other authority external to the United Nations. They are neither "staff members" under the Staff Regulations of the United Nations nor "officials" for the purpose of the Convention of 13 February 1946 on the privileges and immunities of the United Nations. Consultants may, however, be given the status of "experts on mission" in the sense of Section 22 of Article VI of the Convention. If they are required to travel on behalf of the United Nations, they may be given a United Nations certification in accordance with Section 26 of Article VII of the Convention.

2. OBLIGATIONS

Consultants shall have the duty to respect the impartiality and independence of the United Nations and shall neither seek nor accept instructions regarding the services to be performed for the United Nations from any Government or from any authority external to the United Nations. During their period of service for the United Nations, consultants shall refrain from any conduct that would adversely reflect on the United Nations and shall not engage in any activity that is incompatible with the discharge of their duties with the Organization. Consultants are required to exercise the utmost discretion in all matters of official business of the Organization. Unless otherwise authorized by the appropriate official in the office concerned, consultants shall not communicate at any time to the media or to any institution, person, Government or other authority external to the United Nations any information that has not been made public and which has become known to them by reason of their association with the United Nations. The consultant may not use such information without the written authorization of the United Nations. Nor shall the consultant use such information for private advantage. These obligations do not lapse upon cessation of service with the United Nations.

3. TITLE RIGHTS

The United Nations shall be entitled to all property rights, including but not limited to patents, copyrights and trademarks, with regard to material which bears a direct relation to, or is made in consequence of, the services provided to the Organization by the consultant. At the request of the United Nations, the consultant shall assist in securing such property rights and transferring them to the Organization in compliance with the requirements of the applicable law.

4. TRAVEL

If consultants are required by the United Nations to travel beyond commuting distance from their usual place of residence, such travel at the expense of the United Nations shall be governed by conditions equivalent to the relevant provisions of the 100 series of the United Nations Staff Rules (Chapter VII). Such travel shall be at the least costly airfare structure regularly available or its equivalent when by air, unless a higher standard is approved in advance by, or on behalf of, the Under-Secretary-General for Management, and first class by rail.

5. MEDICAL CLEARANCE

Consultants expected to work in any office of the Organization shall be required to submit a statement of good health prior to commencement of work and to take full responsibility for the accuracy of that statement, including confirmation that they have been fully informed regarding inoculations required for the country or countries to which travel is authorized.

6. INSURANCE

Consultants are fully responsible for arranging, at their own expense, such life, health and other forms of insurance covering the period of their services on behalf of the United Nations as they consider appropriate. Consultants are not eligible to participate in the life or health insurance schemes available to United Nations staff members. The responsibility of the United Nations is limited solely to the payment of compensation under the conditions described in paragraph 7 below.

7. SERVICE-INCURRED DEATH, INJURY OR ILLNESS

Consultants who are authorized to travel at United Nations expense or who are required under the contract to perform their services in a United Nations office, or their dependants as appropriate, shall be entitled in the event of death, injury or illness attributable to the performance of services on behalf of the United Nations while in travel status or while working in an office of the Organization on official United Nations business to compensation equivalent to the compensation which, under Appendix D to the United Nations Staff Rules (ST/SGB/Staff Rules/Appendix D/Rev.1 and Amend.1), would be payable to a staff member at step V of the First Officer (P-4) level of the Professional category.

8. ARBITRATION

Any dispute arising out of, or in connection with, this contract shall, if attempts at settlement by negotiation have failed, be submitted to arbitration in New York by a single arbitrator agreed to by both parties. Should the parties be unable to agree on a single arbitrator within thirty days of the request for arbitration, then each party shall proceed to appoint one arbitrator and the two arbitrators thus appointed shall agree on a third. Failing such agreement, either party may request the appointment of the third arbitrator by the President of the United Nations Administrative Tribunal. The decision rendered in the arbitration shall constitute final adjudication of the dispute.

9. TERMINATION OF CONTRACT

This contract may be terminated by either party before the expiry date of the contract by giving notice in writing to the other party. The period of notice shall be five days in the case of contracts for a total period of less than two months and fourteen days in the case of contracts for a longer period.

In the event of the contract being terminated prior to its due expiry date in this way, the consultant shall be compensated on a *pro rata* basis for no more than the actual amount of work performed to the satisfaction of the United Nations. Additional costs incurred by the United Nations resulting from the termination of the contract by the consultant may be withheld from any amount otherwise due to the consultant from the United Nations.

10. TAXATION

The United Nations undertakes no liability for taxes, duty or other contribution payable by the consultant on payments made under this contract. No statement of earnings will be issued by the United Nations to the consultant.

11. OTHER PROVISIONS

Annex B

UNITED NATIONS

CONTRACT FOR INDIVIDUAL CONTRACTOR

CONTRACT NO.:	Status:	Amendment No.	Department:
BAC:		Index No.:	Nationality:

Contract entered into between the **United Nations** and Name (hereinafter referred to as the **Individual Contractor**):

Address: Tel. No.:

1. TERMS OF REFERENCE OR WORK ASSIGNMENT (See Section 7 of ST/AI/1999/7)

Travel Details:
(if authorized)

2. DURATION OF CONTRACT: within the period indicated below.

This contract shall commence on , and shall expire on the satisfactory completion of the services described above, but not later than , unless sooner terminated under the terms of this contract. This contract is subject to the conditions on the following page.

3. CONSIDERATION – As full consideration for the services performed by the Individual Contractor under the terms of this contract, the United Nations shall pay the Individual Contractor upon certification that the services have been satisfactorily performed.

- A fee of ☐ Daily ☐ Weekly ☐ Monthly ☐ Lump sum Currency: Total Fee:
- Where two currencies are involved, the rate of exchange shall be the official rate applied by the United Nations on the day the United Nations instructs its bankers to effect the payment(s);
- The fee is payable on satisfactory completion of contract. For payment in instalments, certification of satisfactory performance at each phase is required.

PHASE	AMOUNT

I acknowledge that I have read and accept the conditions on the following page. DATE:

Individual Contractor:

SIGNATURE:

AUTHORIZING OFFICER: DATE:
On behalf of the United Nations:
(Name and Title)

SIGNATURE:

P.106 (7-99)

Distribution: - Individual Contractor -Executive Office -OHRM -Requesting Department -Accounts

CONDITIONS OF SERVICE - INDIVIDUAL CONTRACTORS

1. LEGAL STATUS

Individuals engaged under a contract for individual contractor serve in a personal capacity and not as representatives of a Government or of any other authority external to the United Nations. They are neither "staff members" under the Staff Regulations of the United Nations nor "officials" for the purpose of the Convention of 13 February 1946 on the privileges and immunities of the United Nations. Individual contractors may, however, be given the status of "experts on mission" in the sense of Section 22 of Article VI of the Convention. If they are required to travel on behalf of the United Nations, they may be given a United Nations certification in accordance with Section 26 of Article VII of the Convention.

2. OBLIGATIONS

Individual contractors shall have the duty to respect the impartiality and independence of the United Nations and shall neither seek nor accept instructions regarding the services to be performed for the United Nations from any Government or from any authority external to the United Nations. During their period of service for the United Nations, individual contractors shall refrain from any conduct that would adversely reflect on the United Nations and shall not engage in any activity that is incompatible with the discharge of their duties with the Organization. Individual contractors are required to exercise the utmost discretion in all matters of official business of the Organization. Unless otherwise authorized by the appropriate official in the office concerned, individual contractors shall not communicate at any time to the media or to any institution, person, Government or other authority external to the United Nations any information that has not been made public and which has become known to them by reason of their association with the United Nations. The individual contractor may not use such information without the written authorization of the United Nations. Nor shall the individual contractor use such information for private advantage. These obligations do not lapse upon cessation of service with the United Nations.

3. TITLE RIGHTS

The United Nations shall be entitled to all property rights, including but not limited to patents, copyrights and trademarks, with regard to material which bears a direct relation to, or is made in consequence of, the services provided to the Organization by the individual contractor. At the request of the United Nations, the individual contractor shall assist in securing such property rights and transferring them to the Organization in compliance with the requirements of the applicable law.

4. TRAVEL

If individual contractors are required by the United Nations to travel beyond commuting distance from their usual place of residence, such travel at the expense of the United Nations shall be governed by conditions equivalent to the relevant provisions of the 100 series of the United Nations Staff Rules (Chapter VII). Such travel shall be at the least costly airfare structure regularly available or its equivalent when by air unless a higher standard is approved in advance by, or on behalf of, the Under- Secretary-General for Management, and first class by rail.

5. MEDICAL CLEARANCE

Individual contractors expected to work in any office of the Organization shall be required to submit a statement of good health prior to commencement of work and to take full responsibility for the accuracy of that statement, including confirmation that they have been fully informed regarding inoculations required for the country of countries to which travel is authorized.

6. INSURANCE

Individual contractors are fully responsible for arranging, at their own expense, such life, health and other forms of insurance covering the period of their services on behalf of the United Nations as they consider appropriate. Individual contractors are not eligible to participate in the life or health insurance schemes available to United Nations staff members. The responsibility of the United Nations is limited solely to the payment of compensation under the conditions described in paragraph 7 below.

7. SERVICE-INCURRED DEATH, INJURY OR ILLNESS

Individual contractors who are authorized to travel at United Nations expense or who are required under the contract to perform their services in a United Nations office, or their dependants as appropriate, shall be entitled in the event of death, injury or illness attributable to the performance of services on behalf of the United Nations while in travel status or while working in an office of the Organization on official United Nations business to compensation equivalent to the compensation which, under Appendix D to the United Nations Staff Rules (ST/SGB/Staff Rules/Appendix D/Rev.1 and Amend.1), would be payable to a staff member at step V of the First Officer (P-4) level of the Professional category.

8. ARBITRATION

Any dispute arising out of, or in connection with, this contract shall, if attempts at settlement by negotiation have failed, be submitted to arbitration in New York by a single arbitrator agreed to by both parties. Should the parties be unable to agree on a single arbitrator within thirty days of the request for arbitration, then each party shall proceed to appoint one arbitrator and the two arbitrators thus appointed shall agree on a third. Failing such agreement, either party may request the appointment of the third arbitrator by the President of the United Nations Administrative Tribunal. The decision rendered in the arbitration shall constitute final adjudication of the dispute.

9. TERMINATION OF CONTRACT

This contract may be terminated by either party before the expiry date of the contract by giving notice in writing to the other party. The period of notice shall be five days in the case of contracts for a total period of less than two months and fourteen days in the case of contracts for a longer period.

In the event of the contract being terminated prior to its due expiry date in this way, the individual contractor shall be compensated on a *pro rata* basis for no more than the actual amount of work performed to the satisfaction of the United Nations. Additional costs incurred by the United Nations resulting from the termination of the contract by the individual contractor may be withheld from any amount otherwise due to the individual contractor from the United Nations.

10. TAXATION

The United Nations undertakes no liability for taxes, duty or other contribution payable by the individual contractor on payments made under this contract. No statement of earnings will be issued by the United Nations to the individual contractor.

11. OTHER PROVISIONS